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January 4, 2008



U.S. Bankruptcy Court
Southern District of New York
Alexander Hamilton Custom House
One Bowling Green
New York, NY 10004-1408

Re: *In re Delphi Corporation, et al*
Case No. 05-44481 RDD

Dear Sir/Madam:

Please find enclosed an original and two copies of Maricopa County Treasurer's Notice of Perfected Lien and Objection to the Expedited Motion for Orders . . . regarding the above-entitled matter.

Please file the original and return a conformed copy in the enclosed self-addressed stamped envelope.

Thank you for your assistance in this matter and if you have any questions, please do not hesitate to let me know.

Very truly yours,

HEBERT SCHENK P.C.

A handwritten signature in black ink, reading "Barbara Lee Caldwell". The signature is fluid and cursive, with a long, sweeping underline that extends to the left.

Barbara Lee Caldwell

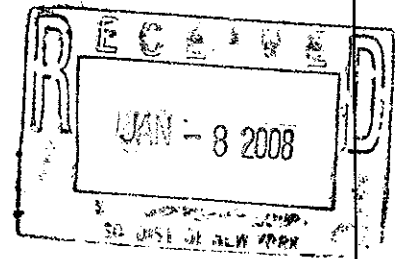
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Enclosures

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8 **UNITED STATES BANKRUPTCY COURT**
9 **FOR THE SOUTHERN DISTRICT OF NEW YORK**

10 In Re:

11 **DELPHI CORPORATION, et al.,**

12 Debtor.

Chapter 11

Case No. 05-44481-RDD

(Jointly Administered)

13 **MARICOPA COUNTY TREASURER'S NOTICE OF PERFECTED**
14 **LIEN AND OBJECTION TO THE EXPEDITED MOTION FOR ORDERS UNDER 11**
15 **U.S.C. §§ 363, 365, AND 1146 AND FED. R. BANKR. P. 2002, 6004, 6006, AND 9014 (A)(I)**
16 **APPROVING BIDDING PROCEDURES, (II) GRANTING CERTAIN BID**
17 **PROTECTIONS, (III) APPROVING FORM AND MANNER OF SALE NOTICES, AND**
18 **(IV) SETTING SALE HEARING DATE, (B) AUTHORIZING AND APPROVING (I)**
19 **SALE OF CERTAIN OF DEBTORS' ASSETS COMPRISING SUBSTANTIALLY ALL**
20 **ASSETS PRIMARILY USED IN DEBTORS' STEERING AND HALFSHAFT BUSINESS**
21 **FREE AND CLEAR OF LIENS, CLAIMS, AND ENCUMBRANCES, (II) ASSUMPTION**
22 **AND ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS AND UNEXPIRED**
23 **LEASES, AND (III) ASSUMPTION OF CERTAIN LIABILITIES, AND (C)**
24 **AUTHORIZING AND APPROVING TRANSACTION FACILITATION AGREEMENT**
25 **("STEERING SALE MOTION") (Docket 11390)**

19 Maricopa County Treasurer ("Maricopa County") a secured creditor, by and
20 through its undersigned counsel, hereby provides notice of its perfected statutory liens in
21 accordance with A.R.S. § 42-17153 and objection to the Debtors' Expedited Motion for Orders
22 Under 11 U.S.C. § 363, 365 and 1146 and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014 (A)(I)
23 Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form and
24 Manner of Sale Notices, and (IV) Setting Sale Hearing Date, (B) Authorizing and Approving (I)
25 Sale of Certain of Debtors' Assets Comprising Substantially All Assets Primarily Used in

1 Debtors' Steering and Halfshaft Business Free and Clear of Liens, Claims, and Encumbrances,
2 (II) Assumption and Assignment of Certain Executory Contracts and Unexpired Leases, and (III)
3 Assumption of Certain Liabilities, and (C) Authorizing and Approving Transaction Facilitation
4 Agreement ("Steering Sale Motion").

5 The personal property located in Maricopa County is encumbered with a fully
6 perfected tax lien in the amount of \$2,039.34 plus accruing interest at the statutory rate of 16%
7 per annum. The lien represents a 2005 tax liability on personal property parcel 900-60-653.

8 The personal property located in Maricopa County is encumbered with a fully
9 perfected tax lien in the amount of \$1,012.04 plus accruing interest at the statutory rate of 16%
10 per annum. The lien represents a 2005 tax liability on personal property parcel 943-51-452.

11 Maricopa County objects to the sale of the property if the tax liabilities associated
12 with such property are not fully paid at closing from the proceeds of the sale in accordance with
13 A.R.S. § 42-17153. Under Arizona law, the county has a valid lien that is "prior and superior to
14 all other liens and encumbrances on the property." A.R.S. § 42-17153. The county is entitled to
15 have its tax liens on the property paid "from the sale of which the funds***were derived and, to
16 the extent necessary to discharge the debt secured by the lien, the proceeds of the sale of the
17 property were withdrawn from or taken out of the assets of the estate." *Brans v. City of Dallas,*
18 *Texas*, 217 F.2d 640 (5th Cir.1954). In *Ingram v. Coos County, Or.*, the Court held that "It
19 follows therefore that appellee's claim for taxes out of the proceeds of the bankrupt's property
20 sold to satisfy the tax lien, is entitled to priority over all other claims 'except the payment of the
21 actual and necessary costs of the sale of the personal property upon which said taxes were
22 assessed'." *Ingram v. Coos County, Or.*, 71 F.2d 889 (9th Cir. 1934).

23 Arizona law further provides that "It is unlawful for the owner,...to knowingly
24 sell or transfer personal property or remove it from its location until the taxes on the property are
25 paid." See, A.R.S. § 42-19107(A).

1 Maricopa County objects to the sale of the property if the tax liabilities associated
2 with such property are not fully paid at closing from the proceeds of the sale in accordance with
3 A.R.S. § 42-17153.

4 RESPECTFULLY SUBMITTED this 4 day of January, 2008.

5
6 HEBERT SCHENK, P.C.

7
8 By: 

Barbara Lee Caldwell,
4742 North 24th Street, Suite 100
Phoenix, Arizona 85016
(602) 248-8203
Attorney for Maricopa County Treasurer

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11 A copy of the foregoing mailed this
12 4 day of January, 2008, to:

13 Clerk, United States Bankruptcy Court
14 Southern District of New York
One Bowling Green
New York, NY 10004-1408
<http://ecf.nysb.uscourts.gov>

15 Copies of the foregoing mailed this
16 ____ day of January, 2008, to:

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By: 